EXHIBIT A

Revenue **PLDD 2025 Budget**

Assumptions: 1. Surplus/Deficit = Estimated Cash Account at the end of 2024.

Surplus/Deficit from 2024 (estimated)	**$ 203,988**
Investment Account + Interest (Account 010)	**Included above**
Cash Balance Forward	**Included above**
Capital Reserve + Interest (Account 040)	**Included above**
Assessment	**$ 80,000**
Total Expenses	**$ 104,400**
Estimated Year End Balance	**$ 179,588**

Expenses **Rounded with 5% Contingency**

			Total	January	February	March	April	May	June	July	August	September	October	November	December
	Personnel	**$ 20,510**	**$ 20,510**	**$ 1,554**	**$ 1,554**	**$ 1,554**	**$ 1,554**	**$ 1,554**	**$ 1,554**	**$ 1,554**	**$ 1,554**	**$ 1,987**	**$ 1,987**	**$ 1,554**	**$ 1,554**
5535210	Administrative Personnel		**$ 12,730**	$ 1,010	$ 1,010	$ 1,010	$ 1,010	$ 1,010	$ 1,010	$ 1,010	$ 1,010	$ 1,010	$ 1,010	$ 1,010	$ 1,010
5535230	Commissioner Meetings/District Business		**$ 5,740**	$ 390	$ 390	$ 390	$ 390	$ 390	$ 390	$ 390	$ 390	$ 780	$ 780	$ 390	$ 390
5535220	FWH & FICA		**$ 1,780**	$ 135	$ 135	$ 135	$ 135	$ 135	$ 135	$ 135	$ 135	$ 172	$ 172	$ 135	$ 135
5535221	WA - ESD		**$ 260**	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 19	$ 25	$ 25	$ 19	$ 19
	Field Expenses	**$ 28,140**	**$ 28,140**	**$ 2,000**	**$ 2,000**	**$ 2,400**	**$ 2,400**	**$ 2,400**	**$ 2,400**	**$ 2,400**	**$ 2,400**	**$ 2,400**	**$ 2,000**	**$ 2,000**	**$ 2,000**
5535030	Misc Supplies		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5535040	Drainage Maintenance Operations		**$ 25,200**	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
5535018	Temporary Labor		**$ 2,940**	$ -	$ -	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ -	$ -	$ -
	Engineering	**$ 19,530**	**$ 19,530**	**$ 1,550**	**$ 1,550**	**$ 1,550**	**$ 1,550**	**$ 1,550**	**$ 1,550**	**$ 1,550**	**$ 1,550**	**$ 1,550**	**$ 1,550**	**$ 1,550**	**$ 1,550**
5535140	General District Engineering including Meetings		$ 14,490	$ 1,150	$ 1,150	$ 1,150	$ 1,150	$ 1,150	$ 1,150	$ 1,150	$ 1,150	$ 1,150	$ 1,150	$ 1,150	$ 1,150
5535141	Assessment Roll & Certification		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5535142	Project Review		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5535143	Unanticipated Engineering Costs		$ 5,040	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400
5594144	**Engineering - Capital Projects**	**$ 10,500**	**$ 10,500**	**$ -**	**$ -**	**$ 5,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,000**	**$ -**	**$ -**	**$ -**
5535145	Miscellaneous Design Project		$ 10,500	.		$ 5,000		$ -				$ 5,000			
	Commissioners Meeting, Mileage & Expenses	**$ 470**	**$ 470**	**$ -**	**$ -**	**$ 110**	**$ -**	**$ -**	**$ 110**	**$ -**	**$ -**	**$ 110**	**$ -**	**$ -**	**$ 110**
5535340	Mileage/Travel Expense		$ 470	$ -	$ -	$ 110	$ -	$ -	$ 110	$ -	$ -	$ 110	$ -	$ -	$ 110
	Miscellaneous/Office Expenses	**$ 12,140**	**$ 12,140**	**$ 715**	**$ 225**	**$ 325**	**$ 615**	**$ 325**	**$ 185**	**$ 715**	**$ 6,725**	**$ 455**	**$ 745**	**$ 325**	**$ 185**
5535341	Rent-LMC Room & Storage, PO BOX		$ 2,040	$ 140	$ 140	$ 140	$ 140	$ 140	$ 140	$ 140	$ 140	$ 270	$ 270	$ 140	$ 140
5535342	Postage/Mailings		$ 260	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20	$ 20
5535343	Advertising		$ 420	$ 40	$ 40	$ 40	$ 40	$ 40	$ -	$ 40	$ 40	$ 40	$ 40	$ 40	$ -
5535331	Supplies		$ 320	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25
5535344	Insurance		$ 6,830	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,500	$ -	$ -	$ -	$ -
5535345	Web Site Maintenance & Renewal		$ 1,640	$ 390	$ -	$ -	$ 390	$ -	$ -	$ 390	$ -	$ -	$ 390	$ -	$ -
5535346	Miscellaneous Filing/Recording Fee		$ 630	$ 100	$ -	$ 100	$ -	$ 100	$ -	$ 100	$ -	$ 100	$ -	$ 100	$ -
	Assessments/County Fees/Elections	**$ 1,840**	**$ 1,840**	**$ -**	**$ 1,240**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500**	**$ -**	**$ -**
5535348	Election Cost - Jefferson County		$ 530			$ -							$ 500	$ -	
5535347	State Auditor		$ 1,310	$ -	$ 1,240	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Loan Payments/Transfers to Reserve	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Replace Reserve moneys		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5591570	PWTF Loan Principal Repayment		$ -							$ -					
5592580	Loan Interest		$ -							$ -					
	Professional Services	**$ 11,270**	**$ 11,270**	**$ 710**	**$ 710**	**$ 710**	**$ 710**	**$ 1,410**	**$ 710**	**$ 710**	**$ 710**	**$ 710**	**$ 710**	**$ 710**	**$ 710**
5535442	Budget Assistance		$ 1,580	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,500	$ -	$ -
5535443	Legal		$ 3,910	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310
5535444	Accounting Clerk		$ 5,780	$ 400	$ 400	$ 400	$ 400	$ 1,100	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400
5535445	Recording Secretary		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	SubTotal Expenses	**$ 104,400**													
	Capital Improvement Plan	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
5585640	Unanticipated Storm Improvement Costs		$ -							$ -	$ -				
			$ 104,400												
5585641	**Contingency**	**$ -**	$ -												
		$ 104,400		**$ 6,855**	**$ 7,643**	**$ 12,231**	**$ 7,170**	**$ 7,601**	**$ 6,834**	**$ 7,275**	**$ 13,586**	**$ 12,823**	**$ 7,867**	**$ 6,446**	**$ 6,414**

Subtotal **$ 104,400**

All amounts rounded up to nearest $10

Budget Adjustments **County Assessment Certification Required Every 4 Years (for example 2028 & 2032)**

Elections Required Every 4 Years (for example 2028 & 2032)